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THE Tradesman's Director;

Or, a Short and Easy

METHOD

Of Keeping his

BOOKS of ACCOMPTS;

So as readily to know at any Time the State of his Affairs, upon any particular Accompt, whether of *Men*, *Money*, or *Goods*. Also how to bring his Books to a Ballance, and to know his *Profits or Losses* in the whole Course of his Trade.

By CHARLES SNELL,
Master of the Free-Writing-School, *in* Foster-Lane,
near Cheap-side, LONDON.

LONDON,
Printed: And Sold by Richard Baldwin, near the Oxford Arms, in *Warwick-Lane*, MDCXCVII.

JUN

To the Worſhipful

Mr. William Snell,

ALDERMAN of the City of COVENTRY.

SIR,

NONE can better demonſtrate the Uſefulneſs of Methodical and Conciſe Book-keeping than a Good Accomptant. Your Dealings have ſufficiently gain'd You the Reputation of One; therefore I make bold to prefix Your Name to the following Sheets, as a means to recommend them to ſome of the Many Trading-People, who want Directions of that Kind. I hope, that as You always chiefly conſult the Publick Good, neither my preſumption, nor the ſhortneſs of the Piece, which may make it of more general uſe, will influence You to give it a worſe Reception; the rather ſince I have been long ambitious of an opportunity to expreſs in as publick a manner as poſſible the Obligations I have to You, and the hearty Zeal and deep Reſpect of

SIR,

Your moſt oblig'd and moſt obedient Nephew,

CHARLES SNELL.

*

INSTRUCTIONS to the READER.

THE ſuppoſed Inventory or Accompt taken here of your *Goods*, *Ready-Money*, *Debts to you owing*, and of *Debts by you owing*, from whence this Accompt takes its Beginning, is as follows.

		l.	*s.*	*d.*
In *Ready Money*		315	10	07.
In *Goods* valued at		3157	16	10.
Due to me by *A.*		57	16	11.
Due to me by *B.*		200	00	00.
		3731	04	04.
Due by me to *C.*	17 : 12 : 09.			
And to *D.*	100 : 00 : 00.			
	117	12	09.	
The neat Stock	3613	11	07.	

Of the BOOKS that are Neceſſary, and their Uſe.

The Books Neceſſary are Four, *viz.*

1. *A Day-Book.*
2. *A Ledger.*
3. *A Caſh-Book.*
4. *A Book of Goods Bought and Sold.*

Their Uſe is as follows.

In the Firſt, or *Day-Book* are Enter'd *all Dealings* as they occur, as of Goods Bought, or Sold, Money Receiv'd, or Paid, *&c.* obſerving in each Article or Parcel to Expreſs the *Date*, *Action*, *Perſon*, *Quantity*, and *Quality* of the Goods, *Price*, *Agreement*, and *Total.*

In the ſecond, or *Ledger* are Enter'd the *Names* of all thoſe you Deal with upon Truſt; allowing each a convenient ſpace to Enter or Poſt ſuch Dealings as ſhall be had with him, *viz.* On the Left-hand to Poſt all Articles for which he is Indebted or Chargeable, and on the Right all ſuch for which he ought to have Credit, or whereby he Diſcharges himſelf.

In the Third, or *Caſh-Book* are Enter'd on the Left-hand all *Receipts of Money*; on the Right, all *Payments*; and on Both, the Time when, of whom, and to whom.

In the Fourth and Laſt, or *Book of Goods Bought and Sold* are Enter'd on the Left-hand all *Goods Bought* or *Received*; and on the Right all *Goods Sold* or *Deliver'd.*

What is here omitted in the Explanation of the Uſe of theſe Books is more eaſily learn'd by the Examples in Each; for which Reaſon you are refer'd thither, where you may obſerve the way of Ruling each Book.

RULES

INSTRUCTIONS to the READER.

RULES and DIRECTIONS.

1. For the *Goods* I have when I *Begin New Books*, I Enter them in my Fourth Book of Goods Bought and Sold, on the Left-side, saying *To Ballance*, &c. for their Total Amount; and on the Right-side of Ballance in the same Book, *By Goods*, &c. for their Amount, as you may see upon those two Accompts in the Fourth Book.

2. For my *Ready Money*, I Enter under the Title of Cash in my Third Book on the Left-side, *To Ballance*, &c. and on the Right-side of Ballance in my Fourth Book, *By Cash*, &c. as may be seen in those two Books.

3. For the *Money Due to me* by any Person or Persons, I Enter on the Left-side of their Accompts in my Second Book, *To Ballance due by him, her, or them*; and on the Right-side of Ballance in my Fourth Book; *By* (mentioning the Name of the Person Indebted,) *due by him, her*, or *them*, as may be seen in those two Books.

4. For the *Money due by Me* to any Person or Persons, I enter on the Left-side of Ballance in my Fourth Book, *To* (mentioning the Name of the Person to whom I am Indebted) *due to him*, or *her*; and on the Right-side of the Accompt of the Person in my Second Book, *By Ballance due to him*, or *her*, as may be seen in those two Books.

Thus much for the *Beginning of the Books:* I proceed now to *Dealings* as they lye in the *Day-Book*, *viz.*

5. For *Goods Sold by Me on Trust*, I Enter on the Left-side of the Accompt of the Person to whom Sold in my Second Book, *To Goods*, &c. *Sold him, her*, or *them*; and on the Right-side of Accompt of Goods Bought and Sold in my Fourth Book, *By* (mentioning the Name of the Person to whom Sold) *Sold him, her*, or *them*, as may be seen in those two Books.

6. For *Money Received by Me*, I Enter on the Left-side of my Third Book, *viz.* Cash-Book, *To* (mentioning the Name of the Person for whose Accompt Receiv'd) *Receiv'd in part*, or *in full*; and on the Right-side of that Persons Accompt in my Ledger or Second Book, *By Cash Received of him, her*, or *them in Part*, or *in Full*, as may be seen in those two Books.

7. For *Goods Bought by Me for Ready Money*, I enter on the Left-side of the Accompt of Goods Bought and Sold in my Fourth Book, *To Cash Bought* (of such a one if you know his Name and think it necessary to mention it,) and on the Right-side of Cash in my Third Book, *By Goods*, &c. *Bought* (of such a one if you please,) as may be seen in those two Books.

8. For *Money Paid by Me*,
Goods Sold by Me for Ready Money, and
Goods Bought by Me on Trust, they are in their Posting or Entry the *Contra* to Rules 6, 7, and 5, as may be seen by Examining them in the several Books.

9. For *Abatements made By you to Debtors*, and *To you by Creditors Enter'd in your Ledger*, you may, to avoid a Multitude of Entries in your Book of Goods Bought and Sold, only put the Abatements on the Debtor or Creditor of each Persons Accompt when you Post them; as may be seen in the Ledger: And on a sheet of Paper Divided into two Columns and Titled, *Abatements made By me*, and *Abatements made To me*, you may Enter the Abatements in Figures only, under their

their Proper Column; and, when the Sheet is full written, Sum up Each Column, Entring on the Debtor-ſide or Left-hand of Goods Bought and Sold, in your Fourth Book, *To ſeveral Accompts for Abatements made By me*; and on the Creditor or Right-ſide of the ſame Accompt of Goods Bought and Sold, *By ſeveral Accompts for Abatements made To me*; as may be ſeen in that Accompt in the Fourth Book.

10. For *Expences of Houſe-keeping, Rent, Pocket*, &c. You may Enter them Weekly or Monthly as in this Accompt, ſaying on the Debtor or Left-ſide of Goods Bought and Sold in the Fourth Book, *To Caſh*, &c. for the Expences of that Week or Month, and on the Creditor or Right-ſide of your Accompt of Caſh for that Week or Month in your Third or Caſh-Book, ſay, *By Goods*, &c. for the Expences of the ſaid Week or Month.

Theſe Inſtructions, (well underſtood) are ſufficient for the Right Stating and Poſting of any Tradeſman's Books of Accompts: I go on now to the *Order of Ballancing* your Books.

The Order of Ballancing your Books.

1. Add up the Debtor or Left, and Creditor or Right-ſide of Each Perſon's Accompt in your Second Book or Ledger, Subſtracting that ſide of Each Accompt which is Leaſt from the other, and Enter the Remainder on the Left or Debtor-ſide of the Accompt of Ballance in your Fourth Book, if he, ſhe, or they owe you Money, and on the Right or Creditor-ſide of the Perſon's Accompt: But, if you owe the Perſon Money, then on the Right or Creditor-ſide of the Accompt of Ballance in your Fourth Book, and on the Left or Debtor-ſide of the Perſon's Accompt; as may be ſeen in the ſeveral Accompts in the Ledger or Second Book, and in the Accompt of Ballance in the Fourth Book.

2. Add up the Debtor and Creditor-ſides of your Accompt of Caſh in your Third or Caſh-Book; and, Subſtracting the Amount of the Creditor from that of the Debtor, Enter upon the Creditor-ſide of the ſaid Accompt of Caſh, *By Ballance for ſomuch Ready Money*; and on the Debtor-ſide of Ballance in your Fourth Book, *To Caſh*, &c. as may be ſeen in thoſe two Accompts.

3. To Ballance your Accompt of Goods Bought and Sold in your Fourth Book, you muſt look over your *Goods Remaining in your Shop*, &c. and ſet the value they coſt you upon a Sheet of Paper, which when added into one Total Sum muſt be Enter'd on the Creditor-ſide of your Accompt of Goods Bought and Sold, ſaying, *By Ballance for Goods Remaining*, and on the Debtor-ſide of Ballance, *To Goods for Remainders*.

4. Then Add up your Accompt of Goods Bought and Sold in your Fourth Book, and if the Creditor-ſide Exceeds the Debtor, ſomuch is Gain'd Neat, which muſt be Enter'd on the Debtor-ſide of Accompt of Goods Bought and Sold, ſaying, *To Ballance Gain'd Neat*, and on the Creditor-ſide of Ballance, ſaying, *By Goods for the Neat Gains*: But if the Debtor-ſide of the Accompt of Goods Bought and Sold in your Fourth Book Exceeds the Creditor, ſomuch is Loſt, which muſt be Enter'd on the Creditor-ſide of the Accompt of Goods Bought and Sold in your Fourth Book, ſaying, *By Ballance for ſomuch Loſt*, and on the Debtor-ſide of Ballance, *To Goods for ſomuch Loſt*: Having done thus much, if you have proceeded Right in your Poſting, the Total of your Accompt of Ballance will Amount

 to

to the ſame on Each ſide; if it does not, you have committed ſome Error in Poſting, which may be found in the following manner, and muſt be corrected.

The METHOD of Examining your BOOKS to find out an ERROR.

Begin at the firſt Article in your *Day-Book*, and Examin whether it has been Poſted upon two ſeveral and proper Accompts in your other Books, upon the one, Debtor; and on the other, Creditor for the Sum that the Article carries in your *Day-Book*: If you find it has, ſo far you have Poſted right, and may againſt the Sum in thoſe two Accompts make a Tittle. Then proceed to the next Article in your *Day-Book*, and do the ſame with that, ſtill making a Tittle to the Sum, as well on the Accompt were 'twas Poſted Debtor as on that where 'twas Poſted Creditor; and when you have thus gone thro' your *Day-Book*, then ſee whether againſt every Sum in your other Books you find a Tittle; for, where the Tittle is wanting, 'tis there you have committed an Error.

The way of Correcting an Error in Poſting.

1. Suppoſe you have Poſted in your *Ledger*, *Caſh-Book*, or *Book of Goods Bought and Sold* a Debtor without a Creditor, or a Creditor without a Debtor; or ſuppoſe,

2. That an Accompt is Poſted Debtor when it ſhou'd be Creditor, or Creditor when it ſhou'd be Debtor, or

3. That you have made an Entrance under a Falſe Title.

For the Firſt, it being found out as before directed, you may eaſily rectify it by Entring the Omiſſion in its proper Accompt, whether Debtor or Creditor.

For the Second, if you have Poſted an Article to the Debtor of any Accompt inſtead of the Creditor, you may on the Debtor-ſide before the Article wrong Enter'd make this † or any other Mark to ſignify its wrong Entrance, and on the Creditor of the ſame Accompt you muſt write, *By an Error as per Contra*, entring the ſame Sum as on the Debtor, and prefixing the ſame Mark. Thus having corrected that Error without blotting or ſcraping it out, you muſt Enter the Article right; but if you have Poſted to the Creditor inſtead of the Debtor, you muſt do on the Creditor-ſide as in the former Inſtance you did on the Debtor-ſide; and on the Debtor-ſide of the ſame Accompt you muſt write, *To an Error as per Contra*; (not forgeting to prefix this Mark †, or ſome other, and to Enter the ſame Sum on the Debtor, as you had falſely Enter'd on the Creditor,) and then Poſt the Article right.

For the Third or Laſt, *viz.* An Entrance made under a Falſe Title, you may make this †, or any other Mark againſt it; and then on the oppoſite ſide ſay, *To*, or *By an Error as per Contra*. Thus is that Error corrected, and then you muſt Enter the Parcel under its proper Title.

Note,

INSTRUCTIONS to the READER.

Note, If any one ſhall find that Four Books are inconvenient, (that number being only propos'd neceſſary for Diſpatch in Poſting) they may keep the Three laſt all in one Book.

Since the writing of theſe Sheets I have met with an Objection, uſed by ſome Tradeſmen againſt Ballancing their Books once a Year, *viz.* That the time of their Country Chapmens coming to Town being uncertain, (with whom it is cuſtomary to make a Reſt upon their Accompts ſign'd by themſelves,) makes it impracticable: But if they would well conſider what I have ſaid in Rule 9. upon the ſubject of Abatements, they'd find nothing more weak than that Objection; but to be more plain I'll inſtance an Example; Suppoſe ſay they that we Ballance our Books, and *A.* comes to Town ſome time after, and deſiring a View of his Accompt, finds by our Ballance that he is indebted *l.* 10: 6: 8: examines the particulars and will have Abatement upon ſome of them, as ſuppoſe of *l.* 0: 15: 09: in the whole; how ſay they (if we comply to it,) ſhall we make our Books right for him to Sign? I anſwer that there's nothing more eaſy; *viz.* Upon the Paper of Abatements under the Title of Abatements made by me, to Enter the *l.* 0: 15: 09: and on the Credit of the Perſons Accompt the ſame Sum, *viz. Abated l.* 0: 15: 09: Then on the ſaid Credit Enter *By Ballance carried to new Accompt in ſuch a Folio l.* 9: 10: 11, and upon the Debit of the New Accompt of the Perſon Enter *To Ballance of Old Accompt brought from ſuch a Folio, and Acknowledged to be due to*----- by (here let the Perſon Sign) *l.* 9: 10: 11. Thus you'll find the New Accompt of the Perſon to ſtand to your content.

Thus much I have ventur'd to write upon this Subject, not finding it done by any other hand before, and knowing the Great Want of it, but refer its further Improvement to thoſe that have more leiſure and skill: And, as I am not at preſent conſcious of any Material Fault in theſe or the following Pages, ſo I hope for ſmaller ones (if any) to have your Pardon.

C. S.

ADVER-

ADVERTISEMENT.

AT the WRITING-SCHOOL adjoining to St. *Foſter's-Church*, in *Foſter-Lane*, near *Cheap-ſide*, are Taught *Writing* in all the Hands of *England*, *Arithmetick*, and *Merchants Accompts*, by the Author; and for the convenience of *Merchants* and *Tradeſmen*, who are deſirous their Apprentices ſhould improve themſelves in the aboveſaid Arts; he is willing to continue at his *School* for that End every *Monday*, *Wedneſday*, and *Friday* in the Evenings, from Six till Nine of the Clock.

The *Pen-man's Treaſury open'd*, being a *Copy-Book* of all the uſual Hands of *England*: And an *Exact Copy of the Court and Chancery Hands*, both done by the Author of this Book; are Sold by *John Place*, at *Furnival's-Inn-Gate*, in *Holborn*, and by the Widow *Pask*, behind the *Royal-Exchange*, LONDON.

Day-Book.

Day-book.

LONDON, *April* the First, 1697.

BOOK I.

			l.	s	d.
Posted	1st.	Sold to Mr. *E*—— upon truſt, *viz.*			
		10 Yards of——at 4*s.* 6*d. per* Yard——	2	05	03
		15 Ditto——at 5*s.* 9*d.*——	4	06	03
			6	11	03
pt.	1st.	Received of Mr. *B.* in part——	100	00	00
pt.	5th.	Bought of Mr. *G*——for ready Money, and paid, *viz.*			
		61 Ells of——at 8*s.* 4*d. per* Ell——	25	08	04
		27 Yards of——at 7*s.* 8*d. per* Yard——	10	07	03
		51 Ells of——at 4*s.* 7*d. per* Ell——	11	13	09
			47	09	01
pt.	11th.	Paid Mr. *C*——in part——	10	00	00
pt.	13th.	Sold Mr. *H.* for ready Money, and Received, *viz.*			
		21 Ells of——at 5*s.* 11*d. per* Ell——	6	04	03
		67 Yards of——at 7*s.* 9*d. per* Yard——	25	19	03
		102 Ells of——at 4*s.* 10*d. per* Ell——	24	13	00
		Abated 6*d.*	56	16	06

LONDON, *April* the 19th, 1697.

			l.	s.	d.
Posted.	19th.	Bought of Mrs. *D*——upon Truſt, *viz.*			
		206 Ells of——at 4*s.* 10*d.* *per* Ell——	49	15	08
		307 Yards of——at 2*s.* 9*d.* *per* Yard——	42	04	03
		417 Yards of——at 8*s.* 4*d.*——	173	15	00
		Abated 11*d.*	265	14	11
pt.	24th.	Paid Mrs. *D*—— in part——	300	00	00
pt.	29th.	Received of Mr. *E*——in full——	6	10	00
pt.	30th.	Received of Mr. *A*—— in full——	57	15	00
		Expended this Month, as *per* Accompt of Expences.——	10	02	07

May the 8th, 1697.

pt.	8th.	Sold Mr. *F*—— upon Truſt, *viz.*			
		306 Yards of——at 8*s.* 4*d.* *per* Yard——	127	10	00
		165 Ells of——at 9*s.* 7*d.* *per* Ell——	79	01	03
		267 ditto——at 10*s.* 4*d.*——	137	19	00
			344	10	03

LON-

LONDON, *May* the 10*th*, 1697.

Posted.			*l.*	*s.*	*d.*	
	10*th*.	Sold Mr. *C*——— upon Truſt, *viz.*				
		3 Ells $\frac{3}{4}$ of——— at 10*s.* 7*d.* *per* Ell———	1	17	00	$\frac{1}{2}$
		5 Yards $\frac{7}{8}$ of——at 8*s.* 4*d.* *per* Yard———	2	08	11	$\frac{1}{2}$
		6 ditto $\frac{7}{16}$ of——at 11*s.* 4*d.*———	3	12	11	$\frac{1}{2}$
		2 ditto $\frac{3}{8}$ of——at 7*s.* 11*d.*———	0	18	09	$\frac{1}{2}$
		1 ditto $\frac{1}{4}$ of——at 6*s.* 9*d.*———	0	10	11	$\frac{1}{2}$
		7 ditto $\frac{3}{4}$ of——at 8*s.* 4*d.*———	3	04	07	
		2 ditto $\frac{1}{4}$ of——at 11*s.* 10*d.*———	1	06	07	$\frac{1}{2}$
		7 ditto $\frac{7}{8}$ of——at 8*s.* 6*d.* $\frac{3}{4}$———	3	07	04	$\frac{3}{4}$
		2 ditto $\frac{1}{16}$ of——at 11*s.* 4*d.* $\frac{1}{2}$———	1	03	05	$\frac{1}{2}$
		4 ditto $\frac{1}{8}$ of——at 8*s.* 9*d.*———	1	16	01	$\frac{1}{4}$
			20	06	10	$\frac{1}{4}$
pt.	18*th*.	Received of Mr. *B*——— in part———	40	00	00	
pt.	23*th*.	Received of Mr. *F*——— in part———	144	10	00	
pt.	25*th*.	Bought of Mr. *C*——— upon Truſt, *viz.*				
		169 Yards $\frac{3}{4}$ of——at 11*s.* 8*d.* *per* Yard———	99	00	05	
		27 ditto $\frac{1}{2}$ of——at 10*s.* 4*d.*———	14	00	03	$\frac{1}{2}$
		197 ditto $\frac{7}{16}$ of——at 10*s.* 6*d.*———	103	13	01	
		216 ditto $\frac{1}{8}$ of——at 4*s.* 9*d.*———	51	06	10	$\frac{1}{2}$
		1000 ditto of——at 8*s.* 4*d.* $\frac{1}{2}$———	417	03	09	
		271 ditto $\frac{1}{2}$ of——at 2*s.* 10*d.* $\frac{3}{4}$———	39	09	00	$\frac{1}{4}$
		Abated 3*s.* 5*d.* $\frac{1}{4}$———	724	13	05	$\frac{1}{4}$
pt.	29*th*.	Paid Mr. *C*——— in part———	200	00	00	
pt.	31*ſt*.	Received of Mr. *F*——— in part———	150	00	00	
pt.	31*ſt*.	Expended this Month, as per Accompt of Expences———	17	04	06	

LON-

LONDON, *June* the 4th, 1697.

Posted.			*l.*	*s.*	*d.*	
	4th.	Sold for ready Money, *viz.*				
		2 Yards ½ of —— at 8*s.* 4*d.* *per* Yard —	1	00	10	
pt.	4th.	Ditto.				
		4 Yards ¼ of —— at 7*s.* 11*d.* *per* Yard ——	1	13	07	3/4
		1 ditto ⅞ of —— at 6*s.* 10*d.* —— ——	0	12	09	3/4
		Abated 1*d.* ½.	2	06	05	½
pt.	4th.	Ditto.				
		3 Yards 7/16 of —— at 10*s.* 7*d.* *per* Yard ——	1	16	04	¾
		Abated ¼.				
pt.	4th.	Sold Mr. *A* —— upon Truft, *viz.*				
		9 Yards ⅞ of —— at 8*s.* 4*d.* ⅞ *per* Yard ——	4	03	00	⅛
		10 Ells ¾ at 11*s.* 6*d.* *per* Ell —— —— ——	6	03	07	½
		——	10	06	08	
pt.	4th.	Sold for ready Money, *viz.*				
		16 Yards ⅛ of —— at 10*s.* 10*d.* *per* Yard —	9	00	01	¼
		2 ditto 1/16 of —— at 8*s.* 7*d.* —— ——	0	17	08	¼
		Abated 3*d.* ½.	9	17	09	½
pt.	4th.	Sold for ready Money, *viz.*				
		3 Yards ⅛ of —— at 11*s.* 4*d.* *per* Yard ——	1	19	08	
		2 ditto ⅞ of —— at 5*s.* 7*d.* — ——	0	16	00	½
		Abated 2*d* ½.	2	15	08	½

LON-

LONDON, *June* the 6th, 1697.

Posted.	6th.	Paid Mrs. *D*—— in full——	*l.* 65	*s.* 14	*d.* 00	
pt.	10th.	Paid Mr. *C*—— in part——	50	00	00	
pt.	25th.	Bought of Mr. *F*—— upon Truſt *&c.*				
		691 Yards ½ of—— at 8*s.* 7*d.* ½ *per* Yard——	297	02	05	¾
		267 ditto ½ of—— at 4*s.* 11*d.* ½——	66	14	00	½
		169 ditto ½ of—— at 10*s.* 7*d.* ½——	89	19	07	
		100 ditto of—— at 4*s.* 11*d* ½——	24	15	10	
		Abated 2*s.* 00*d.* ¼	478	12	00	¼
pt.	28th.	Borrow'd of Mrs. *D*—— to pay her on demand——	150	00	00	
pt.	30th.	Paid Mr. *F*—— in part——	250	00	00	
pt.	30th.	Expended this Month, as *per* Accompt of Expences——	12	11	02	

The End of the Day-Book.

Ledger.

BOOK II.

1697.		A. Debtor.	l.	s.	d.	
Mar.	31th.	To Ballance of old Books owing by him---	57	16	11	
June.	4th.	To Goods, &c. Sold	10	06	08	
1697.		B. Dr.				
Mar.	31ſt.	To Ballance owing by him	200	00	00	
1697.		C. Dr.				
April.	11th.	To Caſh paid him in part	10	00	00	
May.	10th.	To Goods &c. Sold him	20	06	10	3/4
	29th.	To Caſh paid him in part	200	00	00	
June.	10th.	To ditto in part	50	00	00	
			280	06	10	3/4
	30th.	To Ballance due to him	461	15	10	1/4
			742	02	09	
1697.		D. Dr.				
Apr.	24th.	To Caſh paid her in part	300	00	00	
June.	6th.	To ditto in full	65	14	00	
			365	14	00	
June.	30th.	To Ballance due to her on demand	150	00	00	

Ledger.

BOOK II.

1697.		A. Creditor.	l.	s.	d.
April.	30*th.*	By Cash received of him in full — —	57	15	00
		Abated — —	—	01	11
June.	30*th.*	By Ballance due to me — — —	10	06	08

1697.		B. Cr.			
April.	1*st.*	By Cash received of him in part — —	100	00	00
May.	18*th.*	By ditto in part — — — —	40	00	00
			140	00	00
June.	30*th.*	By Ballance due to me — — —	60	00	00
			200	00	00

1697.		C. Cr.			
Mar.	31*th.*	By Ballance due to him — — —	17	12	09
May.	25*th.*	By Goods, *&c.* bought of him — —	724	10	00
			—	—	—
			742	02	09

1697.		D. Cr.			
Mar	31*th.*	By Ballance due to her — — —	100	00	00
April.	19*th.*	By Goods *&c.* bought of her — —	265	14	00
			365	14	00
June.	25*th.*	By Cash borrow'd of her to pay on demand	150	00	00

LEDGER.

1697.		E. Debtor.	l.	s.	d.
April.	18.	To Goods, &c. Sold him	6	11	03

1697.		F. Dr.			
May.	8th.	To Goods, &c. Sold him	344	10	03
June.	30th.	To Cash paid him in part	250	00	00
			594	10	03
	—	To Ballance due to him	178	09	09
			773	00	00

The End of the Ledger.

LEDGER.

1697.		E. Creditor.	l.	s.	d.
April.	29*th.*	By Cash received of him in full	6	10	00
		Abated	—	01	03
			6	11	03

1697.		F. Cr.			
May.	23*th.*	By Cash received of him in part	144	10	00
	31*th.*	By ditto in part	150	00	00
June.	25*th.*	By Goods *&c.* bought of him	478	10	00
			773	00	00

The End of the Ledger.

Cash-book.

BOOK III.

1697.		Cash for *April*, 1697. Debtor	*l.*	*s.*	*d.*
Mar.	31*th.*	To Ballance of *March* in the old Cash-book	315	10	07
April.	1*ſt.*	To *B.* received in part	100	00	00
	13*th.*	To Goods, *&c.* Sold to *H.*	56	16	00
	29*th.*	To *E.* received in full	6	10	00
	30*th.*	To *A.* received in full	57	15	00
			536	11	07

1697.		Cash for *May*, 1697. Dr.			
		To Ballance of *April*	168	19	11
May.	18*th.*	To *B.* received in part	40	00	00
	23*th.*	To *F.* received in part	144	10	00
	31*th.*	To *D.* in part	150	00	00
			503	09	11

1697.		Cash for *June*, 1697. Dr.			
		To Ballance of *May*	286	05	05
June.	4*th.*	To Goods, *&c.* Sold	1	00	10
		To ditto	2	06	04
		To ditto	1	16	04
		To ditto	9	17	06
		To ditto	2	15	06
	28*th.*	To *D.* borrow'd of her to pay on demand	150	00	00
			454	01	11

The End of the Cash-Book.

Cash-book.

BOOK III.

1697.		Cash for *April*, 1697. Creditor.	*l.*	*s.*	*d.*
April.	5*th.*	By Goods, *&c.* Bought of *G.* —— ——	47	09	01
	11*th.*	By *C.* paid him in part —— —— ——	10	00	00
	24*th.*	By *D.* paid her in part —— —— ——	300	00	00
	30*th.*	By Goods, *&c.* for Expences this Month—	10	02	07
			367	11	08
	——	By Ballance resting —— —— ——	168	19	11
			536	11	07

1697.		Cash for *May*, 1697. Cr.			
May.	29*th.*	By *C.* paid him in part —— —— ——	200	00	00
	31*th.*	By Goods, *&c.* for Expences this Month—	17	04	06
			217	04	06
	——	By Ballance resting —— —— —— ——	286	05	05
			503	09	11

1697.		Cash for *June*, 1697. Cr.			
June	6*th*	By *D.* paid her in full —— —— ——	65	14	00
	10*th.*	By *C.* paid him in part —— —— ——	50	00	00
	30*th.*	By *F.* paid him in part —— —— ——	250	00	00
	——	By Goods, *&c.* for Expences this Month—	12	11	02
			378	05	02
	——	By Ballance resting —— —— —— ——	75	16	09
			454	01	11

The End of the Cash-Book.

Book of Goods Bought and Sold.

BOOK IV.

1697.		Goods Bought, &c. Debtor.	l.	s.	d.
Mar.	31st.	To Ballance, in Goods this Day	3157	16	10
April.	5th.	To Cash bought of *G*	47	09	01
	19th.	To *D.* bought of her	265	14	03
	30th.	To several Accompts for abatements, as per Paper, ending this Day	—	03	08
	—	To Cash for Expences this Month	10	02	07
May	25th.	To *C.* bought of him	724	10	00
	31th.	To Cash in Expences this Month	17	04	06
June	25th.	To *F.* bought of him	478	10	00
	30th.	To Cash in Expences this Month	12	11	02
	—	To Ballance gain'd neat	96	14	07 ¾
			4810	16	05 ¾

1697.		Ballance. Dr.			
R. Mar.	31th.	To *C.* due to him	17	12	09
R.	—	To *D.* due to her	100	00	00
B. June	30th.	To Goods, &c. for remainders	4354	08	05
B.	—	To Cash remaining	75	16	09
B.	—	To *A.* due to me	10	06	08
B.	—	To *B.* due to me	60	00	00
			4618	04	07

THE END.